

Sec.1. 32 V.S.A. Chapter 244 is added to read:

CHAPTER 245. CLEAN WATER ASSESSMENT

§ 10501. DEFINITIONS

As used in this chapter:

(1) “Commercial apartment” means an apartment building with more than four apartments.

(2) “Commercial parcel” means a nonindustrial, nonresidential, nonfarm parcel of a commercial enterprise including parcels used as a retail or wholesale establishment, parcels used as a commercial apartment, retail establishment with living quarters, offices, hotels, motels, , gasoline service station commercial garage, parking lot, warehouse, theater, bank, clinic, nursing home, proprietary school, and other similar parcels.

(3) “Commissioner” means the Commissioner of Taxes.

(4) “Exempt parcels” means a parcel exempt from taxation under section 3802 of this title.

(5) “Industrial parcels” means a parcel used or held for use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials unserviceable in their natural state to create commercial products or materials; the mechanical, chemical or electronic transformation of property into new products and any use that is identical to or an integral part of such use, whether for profit or non-profit purposes.

(6) “Parcel” means parcel as defined in 32 V.S.A. § 4152.

§ 10502. LIABILITY FOR PAYMENT

(a) There shall be an assessment imposed on all commercial, exempt and industrial parcels. The assessment shall be:

(1) For parcels 5 acres or less: \$200.00

(2) For parcels greater than 5 acres and 10 acres or less: \$500.00

(3) For parcels greater than 10 acres: \$800.00

(b) The assessment established under subsection (a) of this section shall be imposed on owners of real property on April 1 of each year and shall be paid no later than April 15 of the following year.

(c) To the extent that they are not in conflict with the provisions of this subchapter, the administrative provisions of Chapters 103 and 151 of this Title, including those regarding payment, deficiency assessments, appeal, interest and penalty, enforcement and collection shall apply to the assessment imposed by this subchapter.

Sec. 2. EFFECTIVE DATE

Sec. 1 shall take effect on July 1, 2016 and apply to the April 1, 2016 grand list.